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**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 26 2012

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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**INDEPENDENT ACCOUNTANTS' REPORT**

TO THE BOARD OF DIRECTORS  
CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Caldwell Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Funds of Caldwell Parish School Board as of and for the year ended June 30, 2012. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*The Robinette Firm, APAC*

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana  
September 24, 2012

## CALDWELL HIGH SCHOOL

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 1**

**CALDWELL HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2012 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Caldwell Bank & Trust                      \$75,314.48

- d. We determined the propriety of deposits in transit, if any.  
  
There were no outstanding deposits in transit at year end.
- e. We examined all interfund transfers, if any.  
  
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year:

- a. There were no certificates of deposit at June 30, 2012.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Caldwell Bank & Trust.

4. There were no outstanding checks over 90 days old at June 30, 2012.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 1**

**CALDWELL HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football game schedule and pulled receipts for ticket sales for each home game. We performed steps a. through d. above on each of these receipts.
3. We obtained the baseball game schedule and pulled receipts for ticket sales for 5 home games. We performed steps a. through d. above on each of these receipts.

**CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana**

**SCHEDULE 1**

**CALDWELL HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**C. EXPENDITURES**

We conducted our test of disbursements upon 25 checks selected on a random basis. In addition, we selected 10 checks from the school's athletic fund. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 2, Summary of Findings, Observations and Recommendations.

**CALDWELL HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell High School.

**REVENUES**

- A. None.
- B. None.
- C. None.
- D. Two receipts did not have adequate documentation.

We recommend the following changes:

- 2012-1** We selected receipt #6989 for \$175.00 for the football account. The receipt was from coke machine money but there was no documentation to support dual control over the receipt nor was there an audit trail. All concessions should have evidence of dual control in the receipt of funds.

**CORRECTIVE ACTION PLAN:** Two people will remove money from the coke machine in the Field House. Both people will sign off on funds from all concessions.

**Contact Person:** Sherry B. Jones

- 2012-2** One receipt selected for testing was for the girls basketball banquet. Tickets were collected at the door but no ticket reconciliation was provided. Any time an event that charges admission is held a ticket reconciliation needs to be done with two persons working the gate. The ticket reconciliation will evidence what was collected and provide an audit trail. The two workers should sign the reconciliation to show dual control.

**CORRECTIVE ACTION PLAN:** Two people will sell tickets and a reconciliation form will be completed. The monies will be deposited in the bank to be worked the next workday.

**Contact Person:** Sherry B. Jones



**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 2**

**CALDWELL HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. Check #34291 did not have the required two signatures.
3. None.
4. None.
5. None.
6. None.
7. None.
8. The following checks were for purchases that did not readily identify the school purpose:

#34187	Kaye's Food	\$ 331.44
#34459	Abby Thompson	\$4,400.03

Check #34489 included reimbursement for a meal for the tennis team. Some individual meals were for as much as \$30.99. Amounts exceed the Board's travel policy.
9. None.
10. Checks in item 8 could not be determined if allowable.

We recommend the following changes:

- 2012-3** We noted one check without the required two signatures. State law and school policy require two signatures to spend school funds. This is in violation of that law as well as Board policy.

**CORRECTIVE ACTION PLAN:** Two people will sign all checks involving school funds.

**Contact Person:** Sherry B. Jones

- 2012-4** We noted two checks written that included items where a valid school purpose could not be readily identified. These items could be a violation of state expenditure laws without a valid school purpose. We recommend all such expenditures include documentation of the school purpose.

**CORRECTIVE ACTION PLAN:** Receipts will be examined and all items will be justified for school purposes before reimbursement.

**Contact Person:** Sherry B. Jones

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**SCHEDULE 2**

**CALDWELL HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES, Continued**

- 2012-5** We noted a reimbursement check to a sponsor included charges for a Caldwell High School account at Sam's. The account which is in the name of the high school was determined to be a Booster Club account. School officials should not allow other organizations to set up accounts in the name of the high school as it could expose the school to financial risk as well as violate sales tax exemption laws.

**CORRECTIVE ACTION PLAN:** Sam's Club refused to close the account on two separate occasions. No reimbursement will be made to anyone from the outside account.

**Contact Person:** Sherry B. Jones

- 2012-6** We noted a reimbursement check to a school employee included the payment of gas. Transportation should be reimbursed based on actual mileage reimbursement rates and not on gas charges. We recommend the school should follow the district's travel policy for reimbursement for school employees as well as bus travel.

**CORRECTIVE ACTION PLAN:** No future reimbursements will be made for gas receipts. Travel logs and reimbursement for mileage will be made instead.

**Contact Person:** Sherry B. Jones

- 2012-7** We noted a reimbursement check for meals for the tennis team included individual meal charges in excess of \$30. The meal charges exceed the state travel policy, which is \$21. School expenditures should be reasonable and necessary.

**CORRECTIVE ACTION PLAN:** No reimbursement over \$21 will be made. Teachers and sponsors will be warned of this policy even if they have money donated for that purpose.

**Contact Person:** Sherry B. Jones

## CALDWELL JUNIOR HIGH SCHOOL

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 3**

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2012 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank	\$77,366.00
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- d. We determined the propriety of deposits in transit, if any.

There were no outstanding deposits at June 30, 2012.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. There were no certificates of deposit at June 30, 2012.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old at June 30, 2012.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 3**

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**C. EXPENDITURES**

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 4, Summary of Findings, Observations and Recommendations.

**CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana**

**SCHEDULE 4**

**CALDWELL JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell Junior High School.

**REVENUES**

We noted the following exceptions in our tests of 15 receipts selected at random:

- A. One instance was noted where not all of the money collected was deposited.
- B. Two instances were noted where monies were not deposited timely.
- C. None.
- D. None.

Our recommendations are as follows:

- 2012-1** We noted one receipt from a basketball game where the referees were paid out of the gate proceeds so the full amount collected at the game was not deposited. Referees should be paid with checks and not out of the gate proceeds. All monies collected should be deposited intact.

**CORRECTIVE ACTION PLAN:** We will write checks to referees for the games.

**Contact Person:** Dianne Childress, Harrell Tucker

- 2012-2** We noted two instances where teachers held money overnight which resulted in the monies collected not being deposited in a timely manner. All teachers and sponsors should be instructed to turn all money in on a daily basis to prevent the loss of funds.

**CORRECTIVE ACTION PLAN:** We reiterated to the teachers the importance of turning money into the office in a timely manner.

**Contact Person:** Dianne Childress, Harrell Tucker

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 4**

**CALDWELL JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. One disbursement did not have the required two signatures.
3. None.
4. Check #8316 to Abby Thompson for \$140.00 did not have an invoice to support the purchase.
5. Check in item #4 did not have adequate documentation.
6. None.
7. One payment was posted to the wrong account.
8. One check included the payment of sales tax.
9. None.
10. None.

Our recommendations are as follows:

**2012-3** We noted one check that did not have the required two signatures. State law requires two signatures to disburse school funds. No check should be issued without the required two signatures.

**CORRECTIVE ACTION PLAN:** We will check signatures before checks are issued.

**Contact Person:** Dianne Childress, Harrell Tucker

**2012-4** Check #8316 was a reimbursement that was paid off a credit card statement without an invoice or receipt. Faculty and staff should be instructed to turn in all supporting documentation when seeking reimbursement. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** We will make sure documentation is adequate.

**Contact Person:** Dianne Childress, Harrell Tucker



**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 4**

**CALDWELL JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES, Continued**

**2012-5** We noted one expenditure was posted to an incorrect account in the general ledger. We recommend postings be reviewed for accuracy. In addition, club and activity sponsors should be given a copy of their accounts on a periodic basis for their review.

**CORRECTIVE ACTION PLAN:** We will review postings for accuracy.

**Contact Person:** Dianne Childress, Harrell Tucker

**2012-6** One expenditure indicated sales tax was paid to the vendor. This expenditure is not necessary as the school is exempt from paying sales tax.

**CORRECTIVE ACTION PLAN:** We will check invoices to avoid paying taxes.

**Contact Person:** Dianne Childress, Harrell Tucker

## COLUMBIA ELEMENTARY SCHOOL

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 5**

**COLUMBIA ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2012 and performed the following:
  - a. We verified the mathematical accuracy of the reconciliation.
  - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
  - c. We compared the reconciled book balance to the general ledger for one bank account.  
  
Citizen's Progressive Bank                      \$79,879.46
  - d. We determined the propriety of deposits in transit, if any.  
  
There were no deposits in transit.
  - e. We examined all interfund transfers, if any.  
  
There were no interfund transfers.
  - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year:
  - a. There were no certificates of deposit at June 30, 2012
  - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.
4. There were no outstanding checks over 90 days old on the bank reconciliation.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 5**

**COLUMBIA ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana**

**SCHEDULE 5**

**COLUMBIA ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**C. EXPENDITURES**

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 6, Summary of Findings, Observations and Recommendations.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 6**

**COLUMBIA ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Columbia Elementary School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. One receipt was for \$1 less than what the log showed was collected.
- B. None.
- C. None.
- D. None.

Our recommendations are as follows:

**2012-1** We noted one instance where monies collected were more than the amount deposited. Care should be taken to ensure that all monies collected are deposited intact on a daily basis.

**CORRECTIVE ACTION PLAN:** I will ensure that all money and deposits are accurate.

**Contact Person:** Vicki Bennet

**COLUMBIA ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. Five of twenty-five checks were not properly cancelled.
2. One disbursement did not have the required two signatures.
3. Two checks did not have evidence of receipt.
4. Three invoices showed that late charges were incurred.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2012-2** Cancellation of invoices prevents duplicate payment. Five invoices were noted which were not properly cancelled. All invoices should be cancelled to indicate payment.

**CORRECTIVE ACTION PLAN:** I will make sure all invoices are cancelled properly.

**Contact Person:** Vicki Bennet

- 2012-3** State law requires two signatures to disburse school funds. We noted one check selected for testing with only one signature. No check should be issued without the required two signatures.

**CORRECTIVE ACTION PLAN:** I will make sure all checks have two signatures.

**Contact Person:** Vicki Bennet

- 2012-4** Two purchases were made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.

**CORRECTIVE ACTION PLAN:** I will make sure there is evidence of receipt for each purchase and appropriate signatures.

**Contact Person:** Vicki Bennet

**CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana**

**SCHEDULE 6**

**COLUMBIA ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES, Continued**

**2012-5** We noted three invoices that showed late charges were incurred. All invoices should be paid in a timely manner, and any disputes involving late charges should be documented appropriately. The late payment of invoices should not be allowed as this could allow a group to spend in excess of their resources.

**CORRECTIVE ACTION PLAN:** I will ensure invoices are paid in a timely manner to prevent late charges.

**Contact Person:** Vicki Bennet



## KELLY ELEMENTARY SCHOOL

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**SCHEDULE 7**

**KELLY ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2012 and performed the following:
  - a. We verified the mathematical accuracy of the reconciliation.
  - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
  - c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank	\$14,923.18
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  - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2012.
  - e. We examined all interfund transfers, if any.

There were no interfund transfers.
  - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year:
  - a. There were no certificates of deposit at June 30, 2012.
  - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account.
4. There were no old, outstanding checks at June 30, 2012.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 7**

**KELLY ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**KELLY ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

**C. EXPENDITURES**

We conducted our test of disbursements upon 25 checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. *Accounting distribution/classification is consistent and correctly posted.*
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

**KELLY ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2012**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Kelly Elementary School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE 8**

**KELLY ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**STATUS OF PRIOR FINDINGS**

**June 30, 2012**

**CALDWELL HIGH SCHOOL**

**Cash**

2011-1      Old outstanding checks  
              Status: Resolved

**Revenues**

None

**Expenditures**

2011-2      Cancellation of invoices:  
              Status: Resolved

2011-3      Inadequate supporting documentation  
              Status: Resolved

2011-4      Evidence of receipt  
              Status: Resolved

2011-5      Inadequate accounting for funds  
              Status: Resolved

**CALDWELL JUNIOR HIGH**

**Cash**

None

**Revenues**

None

**Expenditures**

None

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**STATUS OF PRIOR FINDINGS**

**June 30, 2012**

**COLUMBIA ELEMENTARY**

**Cash**

2011-1      Error in posting transactions to ledger  
              Status: Resolved

**Revenues**

None

**Expenditures**

2011-2      Cancellation of invoices  
              Status: See 2012-2

2011-3      Inadequate supporting documentation  
              Status: Resolved

**KELLY ELEMENTARY**

**Cash**

None

**Revenues**

None

**Expenditures**

None